Scott. II-48—34,846—20-1-23.

Local Self-Government **(192 3) Department.**

Miscellaneous **SERIES.**

M

G.O. No. 125 L. & M., Mis.,

DATED 10th January 1923.

[Despatch Abstract.]

Assessment - Bellary Municipal Council - Informed of liability to surcharge for failure to carry out - General revision.

Y.S.G Dept.

CVC XT 5/A

Extracts from audit report of the Bellary M.C. for Y 20-21 -

Letter from the Examr of L.F. accounts L.F.19-87-137 dy 8.4.22.

Main file no to finance 2/12/22

Para 9 Necessity for general revision.

The general revision of assessments was last done in the year Y16-17 in respect of land tax, while in the case of house tax wards III, IV, V, VII & VIII were revised in the same year, ward VI in Y17-18 & wards I+II in Y18-19. In view of the remarks contained in paras 8 & 13 of my inspection report forwarded to Government with the letter quoted above (vide para 7 supra) & in view of the fact that the revision of the rate of house tax as determined by the council is hardly sufficient to secure additional income to the municipality it seems highly desirable that a general revision of assessment for all the wards should be undertaken as early as possible with the aid of an experienced Revenue officer as suggested in my inspection report.

Reply of the M.C. to the report

Reply of the el.

Para 9. The subject of a general revision of house tax with the aid of an experienced Revenue Officer has been referred to a sub committee whose report is awaited.

Examiner's further remarks on the reply

It is pointed out that the sum of the wards were taken up for general revision as long ago as 1916-17 & 1917-18.

The Chairman's attention may perhaps be drawn to rule 8 of Sch W of the Municipalities Act under which the quinquennial revision is obligatory — vide the views of government expressed in G.O. No. 565 Local Mis dt 24-3-22.

Put up in main file.

Extract of office notes:-

Subject General revision of assessment — Bellary mkt.

× × ×

4. Para 9 - General revision of assessments.

× × × ×

The attention of the cl. may be drawn to rule 80 of Sch. IV of the M.D.M Act 1920 which lays down that the assessment books shall be completely revised by the chairman once in five years. The cl. may also be asked to ~~report~~ communicate to the Examiner the reports of the Sub-committee on this question.

C.V.R.
28.9.22.

The cl. may be asked to take up the general revision at once for all the wards. It ought not to be put off further.

R.S.
2.10.22.

Issue a separate reference on this. The law is clear & failure to

4

carry out renders the Council liable to surcharge.

(sd) T. J. R.
27. 11. 22

A draft order is put up below.

CLS
28/11/22

Scott. II-1e (a)—48,962—2-2-22. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied	14.9/16.1	
When examined		
When signed		
When despatched	17/1	

5 L.S.G. DEPARTMENT.

Assessment

General revision

Bellary mcl.

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ....., " ..... 192 .

READ ALSO;—

C. No. 8095 A, From the ....., No. ....., dated ..... 192 .

" " ..... " " ..... " ....., " ..... 192 .

" " ..... " " ..... " ....., " ..... 192 .

D.L.E 16/1

ORDER.

mis.

Main file sent to finance.

No. 125, dated 18-1- 1923

From the audit report of the Bellary mcl. for 20-21 the Govt. observe that the cl. has not taken effective steps to carry out the quinquennial general revision of assessment books required under sub 8 of Sch W of the M.D.M. Act 1920. The cl. is warned that the failure to carry out this Statutory obligation will render it liable to surcharge.

CM 16/1/23. 16/1

DESPATCHED
17 JAN 1923

To

the cmc Bellary.

" finance dept.

" Exams of L.F. accts.